IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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C.W.P. No.4783 of 2007
Date of Decision:29.03.2007

State of Punjab and another

.....Petitioners

Vs.

M/s Panchvati Motors Pvt. Ltd., Bathinda and another

.....Respondents

CORAM:- HON'BLE MR. JUSTICE M.M.KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Ms. Urvashi Dhugga, AAG, Punjab for the petitioners.

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The instant petition is directed against order dated 22.8.2006 (Annexure P.13) passed by VAT Tribunal, Punjab in Appeal No.590 & 591 of 2004-05 in the case of **M/s Panchvati Motors Pvt. Ltd., Bathinda v. State of Punjab**.

It could not be disputed that there is a remedy of filing reference, before the Tribunal under Section 22 of the Punjab General Sales Tax Act, 1948 which has admittedly not been availed. Accordingly, we relegate the petitioners to the remedy of seeking reference or any other remedy in accordance with law.

(M.M.KUMAR)
JUDGE

March 29, 2007 **(RAJESH BINDAL)**
renu **JUDGE**